

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1221/PUN/2017 &
ITA No.1497/PUN/2016
निर्धारण वर्ष / Assessment Years : 2010-11 & 2011-12

DCIT, Circle-6, Vs. M/s. Shalaka Infra-Tech Private Ltd.,
Pune Plot No.22, Shalaka House,
Gajanan Housing Society,
Ganeshkhind Road,
Shivajinagar,
Pune – 411 016
PAN : AAJCS6397Q

Appellant Respondent

C.O. No.27/PUN/2018
(Arising out of ITA No.1497/PUN/2016)
निर्धारण वर्ष / Assessment Year : 2011-12

M/s. Shalaka Infra-Tech Private Ltd., Vs. JCIT, Range-6,
Plot No.22, Shakala House, Pune
Gajanan Housing Society,
Ganeshkhind Road,
Shivajinagar,
Pune – 411 016
PAN : AAJCS6397Q

Cross Objector Appellant in the
appeal

Appellant by Shri Pankaj Garg &
Shri Sudhendu Das

Respondent by Shri Hari Krishan

Date of hearing 12-09-2019

Date of pronouncement 13-09-2019

आदेश / ORDERPER BENCH :

These two appeals by the Revenue are directed against the separate orders of the Commissioner of Income-tax (Appeals) dated 12.01.2017 & 02.05.2017 respectively in relation to the assessment years 2010-11 & 2011-12. Assessee has also filed the cross-objection against the appeal by the Revenue for the A.Y. 2011-12. It has been fairly admitted by the Id. DR that the tax effect in these two appeals is less than Rs.50.00 lakh

2. Recently, the CBDT has issued circular No.17/2019 dated 08-08-2019 revising upward the monetary limits for filing of appeals by the Department in Income-tax Cases before various appellate forums. The earlier circular No.03/2018 dated 11-07-2018 fixed monetary limit for filing of appeals by the Revenue before the Tribunal at Rs.20.00 lakh. Such limit has now been enhanced in the recent Circular dated 08-08-2019 to Rs.50.00 lakh. Since tax effect in the instant appeals is less than the revised monetary limit of Rs.50.00 lakh, we are not inclined to entertain the appeals of the Revenue.

3. In view of the foregoing discussion, we dismiss the appeals filed by the Revenue. The Cross objection filed by the assessee has become infructuous.

4. In the result, the appeals of the Revenue and cross objection of the assessee stands dismissed.

Order pronounced in the Open Court on 13th September, 2019.

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(R.S.SYAL)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 13th September, 2019
सतीश

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-2, Pune/CIT(A)-4, Pune
4. The Pr.CIT-1, Pune/Pr. CIT-3, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे
“B” / DR ‘B’, ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	12-09-2019	Sr.PS
2.	Draft placed before author	12-09-2019	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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